

AUTHOR INDEX TO VOLUME 71

<i>Author</i>	<i>Title</i>	<i>Page</i>
AMIR, ELI	The Effect of Accounting Aggregation on the Value-Relevance of Financial Disclosures: The Case of SFAS No. 106	573
AMIR, ELI (and LIVNAT)	Multiperiod Analysis of Adoption Motives: The Case of SFAS No. 106	539
ARYA, ANIL (and GLOVER)	Verification of Historical Cost Reports by an Economic Agent	255
ASARE, STEPHEN (and McDANIEL)	The Effect of Familiarity with the Preparer and Task Complexity on the Effectiveness of the Audit Review	139
BALAKRISHNAN, RAMJI (and LINSMEIER and VENKATACHALAM)	Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure	183
BARTH, MARY E. (and BEAVER and LANDSMAN)	Value-Relevance of Banks' Fair Value Disclosures under SFAS No. 107	513
BARTOV, ELI (and BODNAR)	Alternative Accounting Methods, Information Asymmetry and Liquidity: Theory and Evidence	397
BEASLEY, MARK S.	An Empirical Analysis of the Relation Between the Board of Director Composition and Financial Statement Fraud	443
BEAVER, WILLIAM H. (and BARTH and LANDSMAN)	Value-Relevance of Banks' Fair Value Disclosures under SFAS No. 107	513
BLOOMFIELD, ROBERT	The Interdependence of Reporting Discretion and Informational Efficiency in Laboratory Markets	493
BOATSMAN, JAMES (and LOUDDER and KHURANA)	Market Valuation of Regulatory Assets in Public Utility Firms	357
BODNAR, GORDON (and BARTOV)	Alternative Accounting Methods, Information Asymmetry and Liquidity: Theory and Evidence	397
BONNER, SARAH (and LIBBY and NELSON)	Using Decision Aids to Improve Auditors' Conditional Probability Judgments	221

<i>Author</i>	<i>Title</i>	<i>Page</i>
CHEN, KEVIN C.W. (and CHURCH)	Going Concern Opinions and the Market's Reaction to Bankruptcy Filings	117
CHURCH, BRYAN (and CHEN)	Going Concern Opinions and the Market's Reaction to Bankruptcy Filings	117
ELDENBURG, LESLIE (and SODERSTROM)	Accounting System Management by Hospitals Oper- ating in a Changing Regulatory Environment	23
FAIRFIELD, PATRICIA M. (and SWEENEY and YOHN)	Accounting Classification and the Predictive Content of Earnings.....	337
GLOVER, JONATHAN (and ARYA)	Verification of Historical Cost Reports by an Eco- nomic Agent	255
HACKENBRACK, KARL (and NELSON)	Auditors' Incentives and Their Application of Finan- cial Accounting Standards	43
HALPERIN, ROBERT (and SRINIDHI)	U.S. Income Tax Transfer Pricing Rules for Intan- gibles as Approximations of Arm's Length Pricing ..	61
HAND, JOHN R. M. (and MAINES)	Individuals' Perceptions and Misperceptions of Time Series Properties of Quarterly Earnings	317
HEMMER, THOMAS	Allocations of Sunk Capacity Costs and Joint Costs in a Linear Principal-Agent Model	419
KHURANA, INDER K. (and BOATSMAN and LOUDDER)	Market Valuation of Regulatory Assets in Public Util- ity Firms	357
KING, RONALD R.	Reputation Formation for Reliable Reporting: An Ex- perimental Investigation	375
LANDSMAN, WAYNE R. (and BARTH and BEAVER)	Value-Relevance of Banks' Fair Value Disclosures under SFAS No. 107	513
LANG, MARK (and LUNDHOLM)	Corporate Disclosure Policy and Analyst Behavior	467
LIBBY, ROBERT (and BONNER and NELSON)	Using Decision Aids to Improve Auditors' Conditional Probability Judgments	221

<i>Author</i>	<i>Title</i>	<i>Page</i>
LINSMEIER, THOMAS J. (and BALAKRISHNAN and VENKATACHALAM)	Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure	183
LIVNAT, JOSHUA (and AMIR)	Multiperiod Analysis of Adoption Motives: The Case of SFAS No. 106	539
LOREK, KENNETH S. (and WILLINGER)	A Multivariate Time-Series Prediction Model for Cash-Flow Data	81
LOUDDER, MARTHA L. (and BOATSMAN and KHURANA)	Market Valuation of Regulatory Assets in Public Utility Firms	357
LUNDHOLM, RUSSELL (and LANG)	Corporate Disclosure Policy and Analyst Behavior ..	467
MAINES, LAUREEN A. (and HAND)	Individuals' Perceptions and Misperceptions of Time Series Properties of Quarterly Earnings	317
McDANIEL, LINDA S. (and ASARE)	The Effect of Familiarity with the Preparer and Task Complexity on the Effectiveness of the Audit Review	139
MILLAR, JAMES A. (and PETERSON and RIMBEY)	The Economic Consequences of Accounting for Stock Splits and Large Stock Dividends	241
NATARAJAN, RAMACHANDRAN	Stewardship Value of Earnings Components: Additional Evidence on the Determinants of Executive Compensation	1
NELSON, KAREN K.	Fair Value Accounting for Commercial Banks: An Empirical Analysis of SFAS No. 107	161
NELSON, MARK W. (and BONNER and LIBBY)	Using Decision Aids to Improve Auditors' Conditional Probability Judgments	221
NELSON, MARK W. (and HACKENBRACK)	Auditors' Incentives and Their Application of Financial Accounting Standards	43
PETERSON, CRAIG A. (and MILLAR and RIMBEY)	The Economic Consequences of Accounting for Stock Splits and Large Stock Dividends	241

<i>Author</i>	<i>Title</i>	<i>Page</i>
RIMBEY, JAMES N. (and PETERSON and RIMBEY)	The Economic Consequences of Accounting for Stock Splits and Large Stock Dividends	241
SCHWARTZ, KENNETH B. (and SOO)	Evidence of Regulatory Noncompliance with SEC Disclosure Rules on Auditor Changes	555
SLOAN, RICHARD G.	Do Stock Prices Fully Reflect Information in Accruals and Cash Flows About Future Earnings?	289
SODERSTROM, NAOMI (and ELDENBURG)	Accounting System Management by Hospitals Oper- ating in a Changing Regulatory Environment	23
SOO, BILLY S. (and SCHWARTZ)	Evidence of Regulatory Noncompliance with SEC Disclosure Rules on Auditor Changes	555
SRINIDHI, BIN (and HALPERIN)	U.S. Income Tax Transfer Pricing Rules for Intan- gibles as Approximations of Arm's Length Pricing ..	61
SUBRAMANYAM, K.R.	Uncertain Precision and Price Reactions to Information	207
SWEENEY, RICHARD J. (and FAIRFIELD and YOHN)	Accounting Classification and the Predictive Content of Earnings	337
VENKATACHALAM, MOHAN (and BALAKRISHNAN and LINSMEIER)	Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure	183
WILLIAMS, PATRICIA A.	The Relation Between a Prior Earnings Forecast by Management and Analyst Response to a Current Management Forecast	103
WILLINGER, G. LEE (and LOREK)	A Multivariate Time-Series Prediction Model for Cash-Flow Data	81
YOHN, TERI LOMBARDI (and FAIRFIELD and SWEENEY)	Accounting Classification and the Predictive Content of Earnings	337

BOOK REVIEWS

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Bologna, G. Jack and Lindquist, Robert J.	Fraud Auditing and Forensic Accounting: New Tools and Techniques, Second Edition	W. STEVE ALBRECHT	433
Canadian Institute of Chartered Accountants, Instituto Mexicano de Contadores Publicos, Financial Accounting Standards Board	Financial Reporting in North America	JUAN M. RIVERA	283
Chatfield, Michael and Vangermeersch, Richard	The History of Accounting: An Interna- tional Encyclopedia	GERMAIN B. BÖER	591
Cooper, Robin	When Lean Enterprises Collide: Compet- ing through Confrontation	SANKARAN VANKATESWAR	592
Hanlon, Gerard	The Commercialisation of Accountancy: Flexible Accumulation and the Transfor- mation of the Service Class	J. EDWARD KETZ	434
Hopwood, Anthony G. and Miller, Peter	Accounting as Social and Institutional Practice	JESSE F. DILLARD	593
Johnson, Sandra L., and Rush, Sean C.	Reinventing the University: Managing and Financing Institutions of Higher Education	DOYLE Z. WILLIAMS	131
Mattessich, Richard	Foundational Research in Accounting: Professional Memoirs and Beyond	YUJI IJIRI	435